

Guidance on Matching Fund Documentation
For UCFRB Restoration Grants
January 2007

UCFRB Restoration Grant recipients will be obligated to provide the percentage match commitment reflected in the *UCFRB Final Restoration Work Plan* and to provide adequate documentation of all matching funds (both cash and in-kind). The following guidance provides examples of what is considered to be adequate documentation of matching funds.

Labor Costs

A. Employees: For employees of government, private, or non-profit entities, provide documentation of the hours worked and the hourly labor and benefit costs such as that provided in the example tables below. If the labor was covered as a cash match, provide a copy of the invoice to the other funding entities. Indicate the tasks performed by these employees.

Documentation of In-Kind Salary Costs
1st Quarter 2006

Table 1. Date and Hours Worked and Task Performed

Employee	Tasks	1-3	1-7	1-15	2-4	2-18	3-6	Total
Employee A	Surveying	3	1	5		3	1	13
Employee B	Engineering design	2		5	4	3		14
Employee C	Planting	3	1	5		3	2	14
Total		8	2	15	4	9	3	41

Table 2. Salary Costs – 1st Quarter

Employee	Total Hours Charged	Base Wage	Benefits	Total Cost Per Hour	Total Cost
Employee A	13	27.72	7.14	34.86	453.18
Employee B	14	20.07	5.95	26.02	364.28
Employee C	14	15.76	7.88	23.64	330.96
Total	41	63.55	20.97	84.52	1,148.42

If an employee is a salaried employee, provide documentation of the salary to verify that hourly rate used for calculating match is at or below what the grant recipient is paying the salaried employee.

B. Volunteers: To honor the time that volunteers work on the grant project as in-kind matching funds, the time spent by volunteers needs to be documented as shown in Table 1 above. The NRDP will accept the estimated value of volunteer time calculated by the Independent Sector, a leadership forum for charities, foundations, and corporate giving programs that provides research on the value of volunteer, which was last reported for 2005 to be \$18.04/hour

(http://www.independentsector.org/programs/research/volunteer_time.html). If you wish to use a higher rate for volunteer time, provide the basis for the proposed rate to the NRDP.

Direct Costs

For direct costs such as contracted services, supplies, equipment, materials, and communications, grant recipients should supply an invoice or other financial documentation that indicates the expenditure and funding source. For example, state agencies provide matching funds can submit SBHRS reports that document payments by the agency and mark the line items on the expenditure section that are specific to matching fund expenditures. Just providing a statement about the services covered by matching funds is not adequate documentation of matching funds; some sort of financial documentation that verifies the matching fund expenditures is needed.

Matching Funds Summary

Attachment D to every Restoration Fund grant agreement provides the format for progress reports, which are to include a matching fund summary. On these reports, recipients are to indicate expenses that have been paid from matching funds during the current reporting period and the cumulative matching funds expended to date. Preferably, the matching funds should be provided at the same rate as the Restoration fund budget is being expended in order to avoid the problem of reaching the project completion stage without having secured the needed proportionate amount required in the grant agreement. Take, for example, a \$100,000 project that is 80% (\$80,000) Restoration funds and 20% (\$20,000) in matching funds: If \$25,000 is spent on the project, then \$20,000 (80%) should be provided from the Restoration fund and \$5,000 (20%) should be provided in matching funds. Provide a justification if matching funds cannot be provided at the same rate as the Restoration funds, such as when, for example, the matching funds are for activities that will not occur until the last phase of a project. Please be aware that if total project costs are reduced, the percentage of required matching funds stays the same. Grant recipients should notify and work with the assigned NRDP project officer to accomplish the needed modifications and approvals if situations arise during project implementation that might necessitate a change in project scope and/or matching funds.